

STEPHANIE M. MOON, CMC City Clerk

## CITY OF ROANOKE OFFICE OF THE CITY CLERK

215 Church Avenue, S. W., Room 456 Roanoke, Virginia 24011-1536 Telephone: (540) 853-2541 Fax: (540) 853-1145 E-mail: clerk@roanokeva.gov

SHEILA N. HARTMAN Deputy City Clerk

CECELIA R. TYREE
Assistant Deputy City Clerk

May 15, 2007

Darlene L. Burcham City Manager Roanoke, Virginia

Dear Ms. Burcham:

I am attaching copy of Ordinance No. 37768-051407 amending Article II, Real Estate Taxes Generally, Chapter 32, Taxation, of the Code of the City of Roanoke (1979), as amended, by the addition of a new Division 9, Tax Rate for Certain Energy-Efficient Buildings, consisting of Sections 32-103.20 - 32-103.27, in order to provide a special tax rate for certain energy-efficient buildings, effective July 1, 2007.

The abovereferenced measure was adopted by the Council of the City of Roanoke at a special meeting of the Council which was held on Monday, May 14, 2007.

Sincerely,

Stephanie M. Moon, CMC

City Clerk

SMM:ew

Attachment

pc: The Honorable James R. Swanson, Chief Judge, Twenty-Third Judicial

Circuit of Virginia

The Honorable Jonathan M. Apgar, Judge, Twenty-Third Judicial Circuit of

Virginia

The Honorable Robert P. Doherty, Judge, Twenty-Third Judicial Circuit of

Virginia

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pc: The Honorable William D. Broadhurst, Judge, Twenty-Third Judicial Circuit of Virginia

The Honorable Clifford R. Weckstein, Judge, Twenty-Third Judicial Circuit of Virginia

The Honorable Charles N. Dorsey, Judge, Twenty-Third Judicial Circuit of Virginia

The Honorable Julian H. Raney, Jr., Chief Judge, General District Court

The Honorable Vincent A. Lilley, Judge, General District Court

The Honorable Francis W. Burkart, III, Judge, General District Court

The Honorable M. Frederick King, Judge, General District Court

The Honorable Jacqueline F. Ward Talevi, Judge, General District Court

The Honorable Joseph P. Bounds, Chief Judge, Juvenile and Domestic Relations District Court

The Honorable John B. Ferguson, Judge, Juvenile and Domestic Relations
District Court

The Honorable Joseph M. Clarke, II, Judge, Juvenile and Domestic Relations District Court

The Honorable Philip Trompeter, Judge, Juvenile and Domestic Relations District Court

Sheila N. Hartman, Deputy City Clerk, (For transmittal by electronic mail to Municipal Code Corporation)

Municipal Code Corporation, P. O. Box 2235, Tallahassee, Florida 32316

Ronald S. Albright, Clerk, General District Court

David C. Wells, Clerk, Juvenile and Domestic Relations District Court

Kozuo Webb, Office of the Magistrate

Lora A. Wilson, Law Librarian

Jesse A. Hall, Director of Finance

William M. Hackworth, City Attorney

R. Brian Townsend, Acting Assistant City Manager for Community Development

Sherman M. Stovall, Director, Office of Management and Budget Susan S. Lower, Director of Real Estate Valuation

# IN THE COUNCIL OF THE CITY OF ROANOKE, VIRGINIA, The 14th day of May, 2007.

No. 37768-051407.

AN ORDINANCE amending Article II, Real Estate Taxes Generally, Chapter 32, Taxation, of the Code of the City of Roanoke (1979), as amended, by the addition of a new Division 9, Tax Rate for Certain Energy-Efficient Buildings, consisting of §§32-103.20 through 32-103.27, in order to provide a special tax rate for certain energy-efficient buildings; providing for an effective date; and dispensing with the second reading by title paragraph of this ordinance.

BE IT ORDAINED by the Council of the City of Roanoke, as follows:

1. Article II, Real Estate Taxes Generally, Chapter 32, Taxation, of the Code of the City of Roanoke (1979), is hereby amended by the addition of a new Division 9, Tax Rate for Certain Energy-Efficient Buildings, consisting of §§32-103.20 through 32-103.27, which shall read and provide as follows:

ARTICLE II. REAL ESTATE TAXES GENERALLY

DIVISION 9.

### TAX RATE FOR CERTAIN ENERGY-EFFICIENT BUILDINGS

§32-103.20. Definitions.

The following words, terms and phrases, when used in this division shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Energy-efficient building means any building that exceeds the energy efficiency standards prescribed in the Virginia Uniform Statewide

Building Code by 30 percent.

#### §32-103.21. Granted.

Energy-efficient buildings, not including the real estate or land on which they are located, are hereby declared to be a separate class of property and constitute a classification for city taxation separate from other classifications of real property. Owners of real estate in the City on which energy-efficient buildings are or have been constructed shall pay such tax on such building at the rate levied by City Council for such class of property, which rate shall not exceed that applicable to the general class of real property, subject to the limitations and conditions prescribed by this division and by state law.

#### §32-103.22. Administration.

This division shall be administered by the director of the department of planning, building and economic development, the director of real estate valuation, commissioner of revenue, and the treasurer. Such officials are hereby authorized and directed to adopt and enforce such reasonable rules and regulations, not in conflict with the provisions of this division, as may be reasonably necessary to determine the value of an energy-efficient building and its eligibility for the special tax rate provided for by this division including, without limitation, requiring the production of documents and the furnishing of answers under oath.

#### §32-103.23. Requirements.

The special tax rate provided by this division shall be granted to applicants meeting the following requirements:

- (1) The title to the property for which it is claimed is held, or partially held, by the person claiming the exemption.
- (2) As required by Sec. 58.1-233.1, Code of Virginia, the applicant shall submit a certification that the building has been determined to be an energy-efficient building by a qualified licensed engineer or contractor who is not related to the applicant, which licensed engineer or contractor shall certify to the applicant that he or she has the qualifications to provide such certification.

#### §32-103.24. Application generally.

- (a) The person claiming eligibility under this division must file an application with the department of planning, building and economic development on forms provided for that purpose.
- (b) The application must be accompanied by the certification required by Sec. 32-103.22 (2).

§32-103.25. Approval and certification of application.

If after receipt of a completed application under this division and an inspection of the energy-efficient building, the department of planning, building and economic development determines that the eligibility requirements have been met, it shall approve and certify the application and transmit the same to the local assessing officer.

§32-103.26. Determination of value by local assessing officer.

Upon receipt of a certificate from the department of planning building and economic development pursuant to this division, the local assessing officer shall proceed to assess the property.

§32-103.27. Effective date and duration.

Eligibility for the special tax rate provided in this division shall be effective beginning the first day of the tax year next succeeding the certification of the department of planning building and economic development and shall remain in effect for such tax year and the following four (4) tax years.

- 2. This ordinance shall take effect July 1, 2007.
- 3. Pursuant to §12 of the Roanoke City Charter, the second reading by title paragraph of this ordinance is hereby dispensed with.

ATTEST:

City Clerk